

## In Congress, July 30, 1779

### In CONGRESS, JULY 30, 1779.

ORDINANCE for establishing a BOARD OF TREASURY, and the proper Officers for managing the FINANCES of these United States.

**THE** principal officers of the board shall consist of three commissioners not members of Congress are two members of Congress, any three of whom to form a board for the dispatch of business. The commissioners shall be annually appointed by Congress and continue in office until a new election. No member of Congress shall continue to serve as a member of the said board longer than six months by virtue of one appointment, nor shall there be more than one member of the said board at any time belonging to the same state. The board to have a seal of office, a secretary, a clerk and messenger: the secretary to be annually appointed by Congress, the clerk and messenger by the board.

That there be the following offices: The auditor general's, the treasurer's, two chamber of accounts, and six auditors for settling claims an accounts arising in the army.

That in the auditor's office there be an auditor general, and assistant annually appointed by Congress, and two clerks appointed by the auditor general.

That in the treasurer's office there be one treasurer annually appointed by Congress, and one clerk appointed by the treasurer.

That each chamber of accounts shall consist of three commissioners and two clerks.

That the board of treasury be authorised to discharge the auditors of the army or any of them whenever they shall find it expedient.

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That the commissioners and clerks of the chamber of accounts, and auditors for the army, be annually elected by Congress; and that the auditor general, treasurer, and auditors for the army, be respectively accountable for the conduct of their clerks.

That apartments be provided for the accommodations of the several offices of the treasury, in the city or place where Congress shall hold their sessions.

That the duties of the several offices be as follows: The commissioners or board of treasury to have the general superintendence of the finances of the United States, and of all officers entrusted with the receipt and expenditure or application of the public money, bills of exchange or loan office certificates: to inspect the treasury: to lay before Congress estimates of the public expences, and necessary supplies; and to call on public officers for information: to carry into effect all acts and resolutions of Congress for emitting bills of credit and of change, loan-office certificates or other securities, and establishing lotteries: to deposit in the proper offices, such bills, certificates and securities, when emitted; and all monies arising from loans, taxes and lotteries: to see that the public accounts are regularly stated in the auditor's office, and all public debtors brought to account, frauds detected, and defaulters punished: to sue and prosecute for all debts, wrongs and injuries touching the finances or property vested in Congress: to instruct in their duty, all officers concerned in the finances or accounts, and to suspend any of them for negligence or misdemeanor till the pleasure of Congress can be known: to register and preserve all contracts and securities appertaining to the United States: to grant under their seal of office a "quictus" to accountants on a final settlement: where objections are discovered against the report of the commissioners or auditors, to rectify their respective errors and instruct them where they are in doubt: to determine on appeals by an accountant from the decision of any of the auditors or commissioners on any charge or voucher which they may respectively reject: to examine into the merits of all requisitions for the advance of money for public services, and report thereon to Congress: to grant warrants under their seal on the treasures for balances of accounts and partial payments, and for such

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advances as Congress shall direct to be made for the public service; which being entered in the auditor's office, and certified to be passed by him, shall be paid. And generally to perform all such duties as shall be assigned them by Congress.

The auditor general. All accounts and claims against the United States (except such as are proper to be adjusted in the field by the auditors of the army) shall be exhibited to him, and the nature or title and the amount of the claim or account being registered, the same shall be referred by him to one of the chambers of accounts for settlement; and, being accordingly there adjusted, shall be reported to him: he is then with his assistant to examine the nature of the charges and vouchers, and to reject such as appear to him to be improper, allowing an appeal from his determination to the board of treasury, when demanded by the accountant. After examination, and previous to their being entered in the books of the treasury, he is to present the accounts to the board of treasury for their final determination; he shall direct the method, not only of stating the public books of accounts of the treasury (which are to exhibit a comprehensive view of the finances and expenditures of the United States) but of all other books of accounts of public offices connected with the treasury, and the manner of their respective returns and reports: and thro' him all orders and instructions to the chambers of accounts and auditors of the army are to be communicated. All warrants on the treasury or loan-offices for issuing public money, are to be entered in the auditor's office, and certified to be passed by him before they shall be paid, and he is forthwith to charge the amount of such warrants to the department or person who is accountable. In case of his absence by sickness or with leave of the treasury board, all the duties hereby assigned to him shall be executed by the assistant auditor general, who shall also be the principal accountant in keeping and stating the public books at the treasury.

The treasurer is to receive and keep the monies of the United States and issue them on bills drawn by the president of Congress or board of treasury. On receiving money, he shall give a receipt, and on every payment take one to serve as his voucher: he is to render his accounts quarterly to the auditor general, for examination by one of the

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chambers of accounts, and being reported to and approved by the auditor, and presented by him to the board of treasury, and no objections appearing to them, a copy shall be transmitted to Congress. All loan-officers shall make monthly returns to him as well as to the board of treasury of the monies in their hands arising from loans, taxes or other means; on which returns he shall charge such officers in his books: when a warrant is drawn on him and he finds it convenient that it should be paid out of the money in any loan-office, he shall indorse on the warrants an order to the loan-officer requiring him to discharge it accordingly; but before it is transmitted he shall produce the indorsements to the auditor general, who shall register and certify it to have been passed by him, and the loan officer is authorized and directed to pay it; and both the auditor general and the treasurer are to credit the loan-officer with the sum which he is required to pay by such warrant and order.

The chambers of accounts, on the reference of the auditor general, shall carefully examine claims and accounts against the United States; compare the charges with the allowance by Congress, and the vouchers to support them; reduce such articles as are over-charged, and reject such as are groundless or unjust, as well as the vouchers which shall appear to them incompetent: they shall have power to examine witnesses, being first sworn or affirmed by them, or one of them, and to call for any books or papers in the public offices or in the custody of any public officer: when they reduce or reject a charge, or set aside a voucher, they shall allow the accountant or claimant an appeal to the auditor general if demanded.

The auditors of the army shall respectively reside in the main army or detachment of the army for which they shall be appointed by the board of treasury, and not be absent without leave of the commander in chief, or commanding officer. It shall be his duty to call to account all regimental officers indebted to the public: to receive the pay rolls and abstracts of the army from the paymaster general or his deputies, who shall previously examine and certify the sum due: to settle all other accounts of the army, excepting those in the departments of the quartermaster, paymaster, directors, cloathier, barrackmaster,

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or commissaries of provisions, prisoners, or military stores: but when any articles in any of those departments are mixed with charges within the immediate duty of the auditor he shall settle the whole account notwithstanding: he shall also adjust all other accounts which he shall be instructed by the board of treasury to do. He shall present the accounts settled by him and the abstracts with certificates of what is due, to the commander in chief or commander of a detachment, having a military chest, who shall thereupon, unless he has reasons to the contrary, issue warrants on the paymaster or deputy paymaster general in discharge thereof. He shall make report of all his settlements and transactions to the auditor general at such times and in such forms as shall be directed by the auditor general. In all other respects he shall execute his duty as prescribed by act of Congress dated the 6th day of February 1778, and such instructions as he shall from time to time receive from the board of treasury.

Extract from the Minutes, **CHARLES THOMSON**, Secretary.

Philada. July 30th 1779 Ordinance for Establishing a Board of Treasury